Government of Kerala
1976

Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXI] Trivandrum, Saturday, 13th November 1976 / 22nd Karthika 1898 [No. 645

GOVERNMENT OF KERALA

Public Works (D) Department

NOTIFICATION

No. 66491/D2/76/PW. *Dated, Trivandrum, 10th November* 1976.

Whereas the Government of Kerala are of opinion that as a result of the proposal to form National Highway-17, there is likelihood of a speculative rise in the land value in the area covered by the survey numbers specified in the schedule below;

Now, therefore, in exercise of the powers conferred by section 47A of the Kerala Land Acquisition Act 1961 (Act 21 of 1962), the Government of Kerala hereby specify the area covered by the survey numbers specified in the schedule below to be a Project area for a period of 3 years from the date of publication of this notification.

Schedule

District.—Cannanore

Taluk:—Cannanore *Village.*—Elayavoor

Sl. No.	*Survey No.*	*Village*	*Desam*	*Extent in Hectares*
(1)	(2)	(3)	(4)	(5)
1	85/5	Elayavoor	Mundayad	0.194
2	85/6	„	„	0.397
3	85/7	„	„	0.004
4	85/8	„	„	0.004

(1)	(2)	(3)	(4)	(5)
25	5/12	Edakkad	Thottada	0.004
26	5/13	,,	,,	0.008
27	5/14	,,	,,	0.008
28	5/15	,,	,,	0.859
29	8/4	,,	,,	1.053
30	11/21	,,	,,	0.940
31	11/3	,,	,,	0.255
32	11/6	,,	,,	0.486
33	11/7	,,	,,	0.859
34	18/1A	,,	,,	1.794
35	18/2	,,	,,	1.308
36	18/1C	,,	,,	1.081
37	21/3	,,	,,	0.211
38	21/4	,,	,,	0.008
39	21/5	,,	,,	0.008
40	21/6	,,	,,	0,004
41	21/7	,,	,,	0.008
42	21/8	,,	,,	0.008
43	21/10	,,	,,	0.02
44	23/4	,,	,,	0.550
45	23/11	,,	,,	0.842
46	46/1B2A	,,	,,	2.122
47	46/3	,,	,,	0.130
48	46/4	,,	,,	1.033
49	46/5	,,	,,	1.101
50	2/1A1A	,,	Chala 12 Kandy	4.751
51	2/1A2A	,,	,,	2.912
52	2/1A2C	,,	,,	5.504
53	15/1	,,	,,	2.778
54	15/2A	,,	,,	0.883
55	16/1	,,	,,	0.421
56	16/2	,,	,,	0.393
57	16/4	,,	,,	0.470
58	37/1B	,,	Kuttikakam	6.468
59	36/5B	,,	,,	0.154
60	36/7B2	,,	,,	0.203
61	36/3	,,	,,	0.219
62	42/4B	,,	,,	0.036
63	42/7B	,,	,,	0.332
64	42/8B	,,	,,	0.036
65	44/1A	,,	,,	0.316
66	44/4A	,,	,,	0.231
67	45/1	,,	,,	1.883
68	34/11A	,,	,,	0.198

(1)	(2)	(3)	(4)	(5)
69	34/12A	Edakkad	Kuttikakam	0.004
70	34/10A	,,	,,	0.263
71	34/5A	,,	,,	0.158
72	34/9	,,	,,	0.045
73	34/8	,,	,,	0.049
74	34/7	,,	,,	0.186

Village—Baliapattam

Survey No.	*Sub-division*	*Taluk*	*Village*	*Desam*	*Extent in Hectare*
(1)	(2)	(3)	(4)	(5)	(6)
63	2	Cannanore	Baliapattam	Baliapattam	0.0728
	4	,,	,,	,,	0.2104
	5A	,,	,,	,,	0.0445
	5B	,,	,,	,,	Puramboke
	6A	,,	,,	,,	do.
	6B	,,	,,	,,	0.0931
58	1	,,	,,	,,	0.0445
	2	,,	,,	,,	0.0040
64	1	,,	,,	,,	0.0809
	2	,,	,,	,,	0.1012
	3	,,	,,	,,	0.1335
	5	,,	,,	,,	0.4047
	8	,,	,,	,,	0.3440
79	1	,,	,,	,,	0.1416
83	1	,,	,,	,,	0.0162
	2A	,,	,,	,,	0.1133
	2B	,,	,,	,,	0.0567
	3	,,	,,	,,	0.0648
	4	,,	,,	,,	0.2630
	5	,,	,,	,,	0.0526
	7	,,	,,	,,	0.0648
84	1	,,	,,	,,	0.0121
	2	,,	,,	,,	0.0162
	3	,,	,,	,,	0.0202
	4	,,	,,	,,	0.0081
	7A	,,	,,	,,	0.0486
	7B	,,	,,,	,,	0.6556
	7C	,,	,,	,,	0.3318
77	1B	,,	,,	,,	0.0040
	3	,,	,,	,,	0.0202

(1)	(2)	(3)	(4)	(5)	(6)
77	4	Cannanore	Baliapattam	Baliapattam	0.0769
	5	,,	,,	,,	0.0445
	6	,,	,,	,,	0.0364
	7	,,	,,	,,	0.0445
	8	,,	,,	,,	0.0364
	14	,,	,,	,,	0.0283
	15	,,	,,	,,	0.0728
	16	,,	,,	,,	0.0648
	17	,,	,,	,,	0.0162
	24	,,	,,	,,	0.0081
80	10	,,	,,	,,	0.0162
	11	,,	,,	,,	0.0283
	13	,,	,,	,,	0.0972
	14	,,	,,	,,	0.0567
	15	,,	,,	,,	0.0526
	16	,,	,,	,,	0.0162
87	1	,,	,,	,,	0.2226
	2	,,	,,	,,	0.2630
83	7	,,	,,	,,	0.0526
	8	,,	,,	,,	0.0445
	9	,,	,,	,,	0.5059
	10	,,	,,	,,	0.2630
	11A	,,	,,	,,	0.0445
89	5	,,	,,	,,	0.0243
	6	,,	,,	,,	0.4654
	7	,,	,,	,,	0.1619
66	1	,,	,,	,,	0.0040
	2	,,	,,	,,	0.1295
71	1A	,,	,,	,,	Burial ground Puramboke
	1B	,,	,,	,,	0.0445
	2	,,	,,	,,	0.0162
	3A	,,	,,	,,	Poramboke
	3B	,,	,,	,,	0.0890
	10	,,	,,	,,	0.0445
	11	,,	,,	,,	0.0283
	12	,,	,,	,,	0.0728
	13	,,	,,	,,	0.2023
	14	,,	,,	,,	0.0081
	15	,,	,,	,,	0.0405
	16A	,,	,,	,,	0.0040
	16B	,,	,,	,,	0.0607
	17	,,	,,	,,	0.0040
72	7	,,	,,	,,	0.1416
	8	,,	,,	,,	0.0040
	10	,,	,,	,,	0.0201

(1)	(2)	(3)	(4)	(5)	(6)
76	6	Cannanore	Chirakkal	Puzhathi	0.1416
32	2	,,	,,	Chirakkal	0.0081
42	1	,,	,,	,,	0.0405
47	10	,,	,,	,,	0.0202
47	15	,,	,,	,,	0.1012
47	16	,,	,,	,,	0.0081

By order of the Governor,

M. C. Raja Raja Varma,
Deputy Secretary to Government.

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Government of Kerala
1976

Reg. No. KL/TV/12

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. XXI] Trivandrum, Saturday, 13th November 1976 / 22nd Karthika 1898 [No. 647

GOVERNMENT OF KERALA

Law (Legislation-A) Department

NOTIFICATION

No. 17703-Leg-(A) 2/76/Law. *Dated, Trivandrum, 13th November, 1976/ 22nd Karthika, 1898.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 11th day of November, 1976.

By order of the Governor,

K. Viswanathan Nair,

Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976.

33/4355/MC.

ACT 32 OF 1976

THE KERALA TAX ON LUXURIES IN HOTELS AND LODGING HOUSES ACT, 1976

An Act to provide for the levy and collection of a tax on luxuries provided in hotels and lodging houses.

Preamble.—WHEREAS it is expedient to provide for the levy and collection of a tax on luxuries provided in hotels and lodging houses;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title, extent and commencement.*—(1) This Act may be called the Kerala Tax on Luxuries in Hotels and Lodging Houses Act, 1976.

(2) It extends to the whole of the State of Kerala.

(3) It shall be deemed to have come into force on the 1st day of July, 1976.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "appellate authority" means an appellate authority appointed under sub-section (2) of section 3;

(b) "assessing authority" means an assessing authority appointed under sub-section (1) of section 3;

(c) "Board of Revenue" means the Board of Revenue constituted under the Kerala Board of Revenue Act, 1957;

(d) "company" means a company as defined in section 3 of the Companies Act, 1956;

(e) "hotel" means a building or part of a building where residential accommodation is by way of business provided for a monetary consideration and includes a lodging house.

Explanation.—A guest house run by the Government or a company or a corporation established by or under any law or any

other agency shall be deemed to be a hotel within the meaning of this clause;

(f) "luxury provided in a hotel" means accommodation for residence and other amenities and services provided in a hotel, the rate of charges for which (exclusive of charges for food, drink and telephone calls) is fifteen rupees per day or more;

(g) "prescribed" means prescribed by rules made under this Act;

(h) "proprietor", in relation to a hotel, includes the person who for the time being is in charge of the management of the hotel.

3. *Authorities.*—(1) The Government may, by notification in the Gazette, appoint such officers as they think fit to be assessing authorities for the purposes of this Act and may assign to them such local limits as the Government may think fit.

(2) The Government may, by notification in the Gazette, appoint such officers as they think fit to be appellate authorities for the purposes of this Act and may assign to them such local limits as the Government may think fit.

(3) All authorities and officers employed in the execution of this Act shall observe and follow the orders, instructions and directions of the Board of Revenue:

Provided that no such orders, instructions or directions shall be given so as to interfere with the discretion of the appellate authority in the exercise of its appellate functions.

4. *Levy and collection of luxury tax.*—(1) Subject to the provisions of this Act, there shall be levied and collected a tax in respect of any luxury provided in a hotel (hereinafter called the "luxury tax").

(2) The luxury tax shall be payable by the person residing in a hotel, at the following rates, namely:—

(a) Where the rate of charges for accommodation for residence and other amenities and services (exclusive of charges for food, drink and telephone calls) is fifteen rupees or more but does not exceed twenty-five rupees per day per person	Five per centum of such rate
(b) Where such rate exceeds twenty-five rupees but does not exceed fifty rupees per day per person	Seven and a half per centum of such rate
(c) Where such rate exceeds fifty rupees per day per person	Ten per centum of such rate:

Provided that where such charges are levied otherwise than on daily basis or per person, then, the charges for determining the liability to tax under this section shall be computed as for a day and per person based on the period of occupation of the residence for which the charges are made and the number of persons actually occupying or permitted to occupy according to the rules or custom of the hotel.

(3) The luxury tax shall be collected by the proprietor and paid within such period and in such manner as may be prescribed, into a Government treasury.

(4) In computing the luxury tax, a fraction of a rupee which is not a multiple of five paise shall be rounded off to the next higher multiple of five paise.

5. *Returns.*—(1) Every proprietor liable to pay luxury tax under this Act shall submit a return in the prescribed form to the assessing authority within eight days after the end of the month to which the return relates.

(2) Every such return shall show the number of rooms or other accommodation in the hotel which is intended to be occupied, the number of persons who occupied such rooms or accommodation, the periods of their stay, the days of arrival and departure, the amount of charges recovered from them for accommodation and other amenities and services, together with such other information as may he prescribed.

(3) Every such return shall be accompanied by a receipt for payment on Government account into a Government treasury of the full amount of the luxury tax for the period to which the return relates.

(4) Every return shall be verified in the prescribed manner.

6. *Assessment and collection of tax.*—(1) On receipt of a return under section 5, the assessing authority shall assess the luxury tax payable in respect of the period to which the return relates, and if the amount has not already been paid as aforesaid, it shall cause a notice to be served upon the proprietor concerned requiring him to pay the amount assessed within ten days of the service of the notice.

(2) If the proprietor fails to submit in due time the return referred to in section 5, the assessing authority shall, after giving him a reasonable opportunity of being heard, assess to the best of its judgment, the amount of luxury tax payable and the provisions of sub-section (1) in respect of notice shall apply as if such assessment has been made on the basis of a return furnished by such proprietor.

(3) If the luxury tax is not paid within the prescribed period, the assessing authority may levy a penalty equal to a sum not exceeding the amount of the luxury tax payable under this Act:

Provided that no penalty shall be levied under this sub-section unless the proprietor has been given a reasonable opportunity of being heard.

7. *Appeal.*—Any person aggrieved by an order of assessment made or a penalty levied under section 6 may, within thirty days from the date of receipt of the order, apply to the appellate authority for the annulment or modification of the assessment or penalty; and on such application, the appellate authority may, subject to such rules of procedure as may be prescribed, confirm, annul or modify the assessment or penalty.

8. *Revision.*—(1) The Board of Revenue may, either *suo motu* or on application, call for and examine the record and proceedings of any order made by the assessing authority and pass such order thereon as it thinks just and proper:

Provided that no application under this sub-section shall be entertained if it is not made within a period of ninety days from the date on which the order in question was received by the applicant:

Provided further that before rejecting any application under this sub-section, the Board of Revenue shall record reasons for such rejection.

(2) No order shall be passed under sub-section (1) which is likely to affect any person adversely, unless such person has been given a reasonable opportunity of being heard.

(3) Where a person could have appealed under section 7 and no appeal has been filed by him, no proceedings under this section shall be entertained upon the application of such person.

9. *Court fees.*—Notwithstanding anything contained in the Kerala Court Fees and Suits Valuation Act, 1959 (10 of 1960), an appeal preferred under section 7 or an application for revision made under section 8 shall bear a court fee stamp of such value as may be prescribed.

10. *Recovery of unpaid luxury tax.*—Any luxury tax or penalty recoverable under this Act and remaining unpaid may be recovered as an arrear of public revenue due on land.

11. *Service of notice.*—A notice under the provisions of this Act may be served by post or by delivering or tendering it to the person to whom it is addressed or to his agent or in such other manner as may be prescribed.

12. *Power to inspect and take copies of records and accounts.*—(1) The assessing authority shall have access at all reasonable times to a hotel or place of business of any person liable to collect or pay the luxury tax under this Act.

(2) The assessing authority may, at any time, with or without notice to any person referred to in sub-section (1), examine his working records and accounts and take copies of, or extracts from, any of the said records or accounts for purposes of testing the accuracy of any return or for informing itself as to the particulars regarding which information is required for the purposes of this Act or any rule made thereunder.

13. *Power to order production of accounts and powers of entry, inspection, etc.*—(1) The assessing authority may, for the purposes of this Act, by notice, require any proprietor—

(a) to produce or cause to be produced before it any accounts, registers, records or other documents; or

(b) to furnish or cause to be furnished any other information relating to the hotel,

and such proprietor shall comply with such requisition.

(2) The assessing authority may, at any reasonable time,—

(a) enter any hotel or place of business or any vehicle or vessel of the proprietor; and

(b) inspect any accounts, registers, records or other documents relating to his hotel or hotels.

(3) If the assessing authority has reasons to believe that a proprietor is trying to evade the collection or payment of the luxury tax, it may, for reasons to be recorded, enter and search—

(a) any hotel or place of business of the proprietor; or

(b) any other place where the proprietor is keeping or is reasonably believed to be keeping any accounts, registers, records or other documents relating to his hotel or hotels:

Provided that no residential accommodation (not being a hotel-cum-residence) shall be entered into or searched, unless the assessing authority is specially authorised in writing by the Board of Revenue to search that accommodation.

Explanation.—For the purposes of clause (b), 'place' includes any godown, building, vessel, vehicle, box or receptacle.

(4) All searches under this section shall, so far as may be, be made in accordance with the provisions of the Code of Criminal Procedure, 1973 (Central Act 2 of 1974).

(5) The assessing authority making the inspection or search may seize such accounts, registers, records or other documents as it considers necessary, and on such seizure shall grant the proprietor a receipt of the things seized.

(6) The accounts, registers, records or other documents seized under sub-section (5) shall not be retained by the assessing authority beyond a period of thirty days from the date of seizure except with the permission of such authority as may be specified by the Government in this behalf, unless they are required for any prosecution under this Act:

Provided that the authority specified by the Government under this sub-section shall not give permission to retain such accounts, registers, records or other documents beyond a period of forty-five days from the date of the seizure.

(7) The power conferred by sub-sections (3) and (5) shall include—

(a) the power to break open any box or receptacle or place or the door of any premises in which any accounts, registers, records or other documents of the proprietor are reasonably believed to be kept:

Provided that the power to break open the door of any premises shall be exercised only after the owner or any other person in occupation of the premises fails or refuses to open the door on being called upon to do so;

(b) the power to seal any box or receptacle, godown or building, where any accounts, registers, records or other documents are or are reasonably believed to be kept, if the owner or any other person in occupation leaves the premises or refuses to open the box or receptacle, godown or building, or is not available, and then to break open such box, receptacle, godown or building, on the authority of an authorisation in writing by the Board of Revenue;

(c) the power to search any person who has got out of, or is about to get into, or is in, any place referred to in clause (a) or clause (b) of sub-section (3) or any vessel or vehicle of any proprietor, if the assessing authority has reasons to suspect that such person has secreted about his person any accounts, registers, records or other documents.

14. *Power to take evidence on oath, etc.*—The assessing authority, the appellate authority and the Board of Revenue shall, for the purposes of this Act, have the same powers as are vested in a civil court under the Code of Civil Procedure, 1908 (Central Act

5 of 1908), when trying a suit, in respect of the following matters, namely:—

(a) enforcing the attendance of any person and examiniug him on oath or affirmation;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavit;

(d) issuing commissions for the examination of witnesses.

15. *Refunds.*—(1) If any proprietor satisfies the assessing authority that the amount of the luxury tax paid by him exceeds the amount of such tax payable by him under this Act, he shall be entitled to a refund of such excess.

(2) The appellate authority in the exercise of its appellate powers or the Board of Revenue in the exercise of its revisional powers, if satisfied to the like effect, shall cause a refund to be made by the assessing authority of any amount found to have been wrongly paid or paid in excess.

16. *Limitation of claims for refund.*—No claim to any refund of the luxury tax under section 15 shall be admitted, unless it is made within three years from the date of the order of assessment or, where an appeal bas been preferred or where there has been a revision, within three years from the date of the order in appeal or revision, as the case may be.

17. *Penalties.*—(1) Any person who—

(a) knowingly submits an untrue return or fails to submit a return as required by this Act or the rules made thereunder; or

(b) wilfully acts in contravention of any of the provisions of this Act or the rules made thereunder for the contravention of which no express provision for punishment is made by this Act,

shall be punishable with fine which may extend to one thousand rupees.

(2) Any person who—

(a) prevents or obstructs inspection, entry, search or seizure by the assessing authority; or

(b) fraudulently evades the payment of luxury tax or other amount due from him under this Act,

shall be punishable with imprisonment for a term which may extend to six months, or witb fine which may extend to one thousand rupees, or with both.

(3) A person shall not be proceeded against under this section except at the instance of the assessing authority.

18. *Offences by companies.*—(1) Where an offence under this Act has been committed by a company, every person who at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of the business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any such person liable to any punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary, or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) "company" means any body corporate and includes a firm or other association of individuals; and

(b) "director", in relation to a firm, means a partner in the firm.

19. *Bar of jurisdiction.*—No suit shall lie in any civil court to set aside or modify any assessment made under this Act and no prosecution, suit or other legal proceeding shall lie against the Government or any authority or officer for anything in good faith done or intended to be done under this Act.

20. *Power to make rules.*—(1) The Government may, by notification in the Gazette, make rules for carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the form in which returns shall be submitted under section 5, further information to be furnished with the returns and the manner in which the returns shall be verified;

(b) the form of notice to be served under section 6 and the procedure to be followed for assessment and collection of the assessed dues;

(c) the procedure to be followed by the appellate authorities;

(d) the value of court fee stamp on an appeal or application for revision;

(e) the other manner in which a notice may be served;

(f) the procedure for inspection and taking copies of records and accounts;

(g) the fees to be paid for any of the matters provided in this Act; and

(h) any other matter which has to be, or may be, prescribed.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before the Legislative Assembly, while it is in session, for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Legislative Assembly makes any modification in the rule or decides that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

21. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion may require, by order do anything not inconsistent with the provisions of this Act which appears to them necessary for the purpose of removing the difficulty.

22. *Repeal and saving.*—(1) The Kerala Tax on Luxuries in Hotels and Lodging Houses Ordinance, 1976 (5 of 1976), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

Government of Kerala
1976

Reg. No. KL/TV/12

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EXTRAORDINARY

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GOVERNMENT OF KERALA

Law (Legislation-A) Department

NOTIFICATION

No. 18465-Leg.(A) 1/76/Law. *Dated, Trivandrum, 13th November 1976/ 22nd Karthika 1898.*

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 11th day of November, 1976.

By order of the Governor,

K. Viswanathan Nair,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1976

ACT 34 OF 1976

THE KERALA PLANTATION TAX (AMENDMENT) ACT, 1976

An Act further to amend the Kerala Plantation Tax Act, 1960.

Preamble.—WHEREAS it is expedient further to amend the Kerala Plantation Tax Act, 1960, for the purposes hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Plantation Tax (Amendment) Act, 1976.

(2) It shall be deemed to have come into force on the 1st day of April, 1976.

2. *Amendment of section 4.*—In section 4 of the Kerala Plantation Tax Act, 1960 (17 of 1960) (hereinafter referred to as the principal Act), for the proviso to sub-section (2), the following proviso shall be substituted, namely:—

"Provided that during the period commencing on the 1st day of April, 1971 and ending with the 31st day of March, 1976, this sub-section shall have effect subject to the following amendments, namely:—

(a) for the words and figures "on the first day of April, 1961, or of any subsequent year", the words and figures "at the commencement of any of the financial years 1971-72, 1972-73, 1973-74, 1974-75 and 1975-76" shall be substituted;

(b) for the words "two hectares", the words "one hectare" shall be substituted.".

3. *Amendment of Schedule I.*—In Schedule I to the principal Act, in item 1 and in the opening paragraph of item 2, for the words "one hectare", the words "two hectares" shall be substituted.

Government of Kerala
1976

162839

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GOVERNMENT OF KERALA

Home (SS-A) Department

NOTIFICATIONS

I

No. 61725/SSA1/76/Home. *Dated, Trivandrum, 13th November 1976.*

S. R. O. No. 1159/76. In exercise of the powers conferred by clause (a) of section 5 of the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (Central Act 52 of 1974), the Government of Kerala hereby make the following further amendments to the Conservation of Foreign Exchange and Prevention of Smuggling Activities (Kerala Conditions of detention) Order, 1975, issued under Notification No. 13507/SS1/75/Home dated the 7th June, 1975, and published as S.R.O. No. 477/75 in the Kerala Gazette Extraordinary No. 285 dated the 7th June, 1975, namely:—

AMENDMENTS

In the said Order,—

(1) clause 12 shall be omitted;

(2) in clause 13, in sub-clause (1), the words "by purchase of articles available in the jail canteen" shall be inserted at the end;

(3) in clause 22, after sub-clause (n), the following sub clause shall be inserted, namely:—

"(nn) resorts to hunger strike, or";

(4) in clause 23, in sub-clause (1),—

(i) for item (c), the following item shall be substituted, namely:—

"(c) Cancellation or reduction for a period not exceeding three months of the concession of receiving funds from outside and the use of private funds for supplementing jail amenities";

(ii) after item (e) the following item shall be inserted, namely:—

"(f) cancellation or reduction for a period not exceeding three months of the concession of supplementing diet under the proviso to note 1 under clause 6.".

Explanatory Note

It is considered necessary to amend the Conservation of Foreign Exchange and Prevention of Smuggling Activities (Kerala Conditions of detention), order 1975 to make more clear, the provision of certain amenities, to detenus and the clauses pertaining to jail offences and punishment.

II

No. 61726/SSA1/76/Home. *Dated, Trivandrum, 13th November 1976*

S. R. O. No. 1160/76.—In exercise of the powers conferred by section 5 of the Maintenance of Internal Security Act, 1971 (Central Act 26 of 1971), the Government of Kerala hereby make the following further amendments to the Kerala Security Prisoner's Order, 1975, issued under notification No. 23165/SS1/75/Home dated the 7th June, 1975 and published as S.R.O. No. 478/75 in the Kerala Gazette Extraordinary No. 286 dated the 7th June, 1975, namely:—

AMENDMENTS

In the said Order,—

(1) clause 12 shall be omitted;

(2) in clause 13, in sub-clause (1), the words "by purchase of articles available in the jail canteen" shall be inserted at the end;

(3) in clause 22, after sub-clause (n), the following sub clause shall be inserted, namely:—

"(nn) resorts to hunger strike, or",

(4) in clause 23, in sub-clause (1),—

(i) for item (c), the following item shall be inserted, namely:—

"(c) Cancellation or reduction for a period not exceeding three months of the concession of receiving funds from outside and the use of private funds for supplementing jail amenities";

(ii) after item (e) the following item shall be inserted, namely:—

"(f) cancellation or reduction for a period not exceeding three months of the concession of supplementing diet under the proviso to note I under clause 6.".

Explanatory Note

It is considered necessary to amend the Kerala Security Prisoners Order, 1975, to make more clear, the provision of certain amenities to detenus and the clauses pertaining to jail offences and punishment.

By order of the Governor,
S. NARAYANASWAMY,
Special Secretary to Government.

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Government of Kerala
1976

Reg. No. KL/TV/12

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EXTRAORDINARY

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GOVERNMENT OF KERALA

Law (Legislation A) Department

NOTIFICATION

No. 5202-Leg. (A) 1/76/Law. *Dated Trivandrum, 13th November 1976/*
22nd Karthika 1898.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 11th day of November, 1976.

By order of the Governor,

K. Viswanathan Nair,
Additional Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS

ACT 33 OF 1976

THE KERALA ESCHEATS AND FORFEITURES (AMENDMENT) ACT, 1976

An Act to amend the Kerala Escheats and Forfeitures Act, 1964.

Preamble.—WHEREAS it is expedient to amend the Kerala Escheats and Forfeitures Act, 1964, for the purposes hereinafter appearing;

BE it enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Escheats and Forfeitures (Amendment) Act, 1976.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Insertion of new Chapter IIA.*—In the Kerala Escheats and Forfeitures Act, 1964 (4 of 1964) (hereinafter referred to as the principal Act), after Chapter II, the following Chapter shall be inserted, namely:—

"CHAPTER IIA

Abandoned Property

11A. *Abandoned property.*—Any immovable property abandoned by the rightful owner thereof shall be abandoned property and shall belong to the Government

11B. *Preliminary inquiry.*—Whenever the Collector receives information from any source that any immovable property situate within his jurisdiction has been abandoned by the rightful owner thereof, he shall cause an inquiry to be made as to whether there is any legal claimant to such property.

11C. *Publication of notice.*—If as a result of the inquiry under section 11B, the Collector is satisfied that there is a *prima facie* case of abandonment of the property by the rightful owner thereof, he shall publish in the Gazette a notice calling upon all persons who may have any claim to such property to appear before him and to prefer their claims within six months from the date of publication of the notice.

11D. *Investigation and decision.*—If any claim is preferred within the period fixed under section 11C, the Collector shall

investigate the claim and decide the case after such inquiry as he deems fit to make, and issue notice of the decision to the parties concerned.

11E. *Appeal.*—(1) An appeal shall lie to the Board from the decision of the Collector under section 11D within three months from the date of receipt of the notice of such decision by the parties concerned and the order of the Board on such appeal shall, subject to the provisions of sub-section (2) and section 11G, be final.

(2) Any person aggrieved by the order of the Board under sub-section (1) may, within sixty days of the date of communication of the order to the parties concerned, appeal to the Government against such order, and the order of the Government on such appeal shall, subject to the provisions of section 11G, be final.

(3) No order under sub-section (1) or sub-section (2) shall be passed without giving all persons interested an opportunity of being heard.

11F. *Taking possession by Collector.*—(1) Notwithstanding anything contained in sections 11C, 11D and 11E, the Collector may, if satisfied after inquiry under section 11B that any immovable property has been abandoned by the rightful owner thereof, take possession of such property, provided the property is not in the possession of any person or the person in possession does not offer any opposition.

(2) If there is opposition in the taking possession of any property by the Collector under sub-section (1), the person in possession of the property may be left in possession thereof until the claim is finally settled under the foregoing provisions of this Chapter.

(3) The property taken possession of under sub-section (1) shall be managed by the Government in the manner prescribed.

11G. *Saving of right to sue.*—Nothing in this Chapter shall be held to prevent any person deeming himself aggrieved by any decision or order passed or proceedings taken or purporting to be passed or taken under this Chapter from filing a suit against the Government in the competent civil court for establishing his claim.

11H. *Disposal of property.*—Abandoned property shall be disposed of in accordance with the provisions of the Kerala Government Land Assignment Act, 1960 and the rules made thereunder:

Provided that such property shall not be sold until it has been in the possession of the Government for not less than twelve years.".

3. *Amendment of section 17.*—In section 17 of the principal Act, in sub-section (2),—

(i) In clause (a), after the word "escheats", the words "abandoned property" shall be inserted;

(ii) In clause (b), the words, figures and letter "or section 11F" shall be inserted at the end.